M.R.O. 14—13,000—27-9-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1414 Press Mis.

501. 502

Dated 23 — 6 — 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 23rd June 1865.

No. 501. Read the following Proceedings of the Board of Revenue dated 15th June 1865, No. 3,243.

Read the following letter from G. THORNHILL, Esq., Collector of the Kistna District, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Masulipatam, 15th May 1865, No. 67 :—

SIR,

1. I have the honor, with reference to the Board's Proceedings, No. 8,246, dated 26th December 1864, to submit the following report on the deficiency found in the Munganapudi cash chest on its being opened after the Cyclone of the 1st of November last.

2. During the night of the 1st November, the Salt Cutcherry at Munganapudi was entirely washed away, the cash chest was carried to a distance of about one-hundred yards, where it was observed by the Superintendent in making his escape on the morning of the 2nd.

3. On the 3rd, the box was removed to the Moonsiff's house in the village, and was kept there under a Police guard until the 7th, when it was brought into Masulipatam, and placed in the Cutcherry.

4. On the 11th, the box was opened by the Shroff of the Kotar, in the presence of the Cash-keeper and others; before opening it, the Shroff was asked how much it contained; he replied, that it contained 3,000 and odd Rupees, but that as his accounts had been lost, he could not state positively.

5. The seals were found correct; one lock was opened by the key in the possession of the Shroff, the second lock was forced by a Carpenter.

6. In the box were found three bags of 500 Rupees each in a perfect state, and a quantity of loose coin, the bags of which had broken, all embedded in mud said to be a foot in thickness.

2,434	0	0	Rupees of 1835-40.
6	0	0	Calcutta Rupees.
180	8	0	Half do.
229	4	0	Quarter do.
140	0	0	Double Annas.
9	5	6	Half do.
7	2	9	Quarter do.
0	1	3	Single pie pieces.
3,006	5	6	

7. All the coins that could be taken out were removed, and the box sent outside to a tank to be washed when a few more stray coins were found. The total sum found in the box was Rupees 3,006-5-6, as shewn in the margin.

8. It is stated that while the box was in course of removal from the cash room for the purpose of being washed, that some small coins dropped from the bottom of the box on to the floor, the bottom of the cash chest was said to have been cracked, and the Shroff subsequently attributed the deficiency to this cause.

9. At this time, however, there was no reason to suspect any serious deficiency, the Kotar accounts having been lost; it was not until reference was made to the Salt Deputy Collector that it was known, from his returns, that the amount in hand, on 31st of October, was Rupees 3,775-14-6.

10. On being re-examined, the Shroff stated that he know there was a deficiency, but that he had not mentioned it to the Treasurer; he stated at one time that he had reported it to the Superintendent, but this the Superintendent positively denies.

11. So soon as the deficiency was made known to me, I placed the matter in the hands of the Superintendent of Police for investigation, and I beg to enclose a copy of Captain Frazer's report.

12. On Captain Frazer entering upon the enquiry, it appeared that the cash chest had been *sent to be repaired*, and that it was no longer possible to ascertain, with accuracy, whether or not the money could have escaped through the crack in the bottom.

13. It appears that the Superintendent, Mr. Cresswell, had applied for a box to secure property found by him, and that the Cash-keeper, seeing the cash chest of Mr. Cresswell's Kotar required repair, ordered the box at once to be repaired, and sent to Mr. Cresswell.

14. The Carpenter, by whom the box was mended, stated that he found the joint at the bottom had separated so far as to admit of a two-anna piece passing through, and that the planks had been otherwise slightly injured. He had, however, put an entirely new bottom to the box.

15. The case stood thus at the close of the Police inquiry, but the result was so entirely unsatisfactory that I postponed reporting on it, in the hope that some further elucidation of it might be in time forthcoming.

16. Eventually, on the 10th December 1864, I dismissed the Shroff; he had been suspended from the first; I was well assured that, in whatever manner, and at whatever time, the money had disappeared, he must have been cognizant of it, or at all events, had shewn himself so culpably negligent, in not at once reporting the deficiency, that he was unfit to continue in the service.

17. I thought it not improbable that his dismissal might lead to some further revelation, but I am now obliged to confess that I despair of unravelling the mystery.

18. I can only account for it on the supposition that the money had been abstructed from the cash chest by the Shroff before the cyclone with the intention of replacing it.

19. The cash chest was found after the cyclone uninjured; it was removed to the Moonsiff's house where it was carefully guarded and brought into the Treasury. I am quite satisfied it was not tampered with at that time.

20. It was throughout the aim of the Shroff to shew that the money dropped out through the crack at the bottom of the box. I believe it to be impossible that any large number of coins could have escaped in that way; the crack is shewn to have been very small, and it must be remembered that there was nearly a foot of dense mud found in the bottom of the box, the deposit of the sea flood; this would have effectually sealed the bottom even had the crack been far larger.

21. The whole transaction regarding the repair of the box is most unsatisfactory; that the Cash-keeper should so far have forgotten himself as to allow the box to be taken away at such a time, I can only account for by the state of confusion which at that time prevailed every where; it was weeks before many were at all masters of their own thoughts and actions.

22. I do not attach any suspicion to this act under the peculiar circumstances of the case, and I trust the Board will see fit to recommend that the sum of Rupees 769-9-0 may be written off as irrecoverable.

ENCLOSURE No. 1.

1. The Acting Superintendent of Police, Kistna District, in forwarding the accompanying statements for the information of the District Magistrate, gives as his opinion that if the money, said to have been taken from the Munganpudi cash chest, was ever put in, (which is very doubtful,) it must have been taken when the box was opened at the Treasury on the 16th ultimo. The cash chest was not in the room with the Cash-keeper when opened, though that officer states it was done in his presence. His back was to it, and I doubt very much that his eyes were upon it while the money was being taken out. The opening in the bottom plank of the chest is reported by the carpenter to have been so small, as not to allow of more than a two or four-anna piece getting out, which, I believe, to be the case, as a portion of the plank herewith sent shews that the boards overlapped each other, and they must indeed have shrunk to a considerable extent to allow of any money falling out. The cash chest is reported to have been perfectly sound before the cyclone, and I am at a loss to conceive how it could have shrunk in the least when half full of mud and water, as admitted by every one. The cash chest, when first found, was all right, is reported by the Towsipudi Moonsiff to have been carefully guarded while in his vernadah, and was apparently all right when it reached the Cutcherry and in fact up to the 16th ultimo, the date of its being opened there. The Munganapudi Shroff states, that there was a round hole in the

bottom plank sufficiently large to allow of an eight-anna piece passing through, but this is proved not to be the case by the Carpenter, Treasurer, and some others.

2. The Munganapudi Shroff's statement, on each occasion of his being examined, was most contradictory, and I had the greatest difficulty in getting him to reply to my questions. He appears from the Treasurer's statement to have said that the money was all right when counted on the 16th ultimo, but in his statement to-day he denies this. However, he has stated before me that on counting the money he thought there was a deficiency of some four or five hundred Rupees, but did not mention it to any one in the Treasury, as his accounts were all gone and could not prove it, but he says he informed Mr. Cresswell of his suspicions that same evening; this Mr. Cresswell denies.

3. I am inclined to think it is impossible that the bottom plank could have opened as reported, for had it been so, the soft mud found inside must have run out, and the cash chest appears not to have leaked in the slightest since it was found in the ditch near Mr. Majoribanks' Bungalow at Munganapudi. The few silver small coins found on the ground in the Cutcherry after the box had been opened most likely dropped from the Shroff's hand while he was carrying them to the outer hall to be washed, or it was a trick of his, and he stuck them with some of the mud to the bottom of the cash chest, and they fell off.

(Signed) W. M. FRAZER, Captain,
Acting Supt. of Police, Kistna District.

MASULIPATAM,
15*th December* 1864.

(True Copy.)
(Signed) G. THORNHILL, *Collector.*

The Board are of opinion that the Shroff should be held accountable for the deficit. The Collector will report whether any portion of it can be recovered from him, and whether he had placed in deposit any securities for the proper discharge of his duties.

No. 502.

Miscellaneous.

ORDER THEREON, 23rd June 1865, No. 1,414.

The Board will in due course report the result of their further enquiries.

(True Extract.)
(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

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3. I am inclined to think it is impossible that the bottom plank could have opened as reported, for had it been so, the soft mud found inside must have run out, and the cash chest appears not to have leaked in the slightest since it was found in the ditch near Mr. Marjoribanks' Bungalow at Munganapudi. The few silver small coins found on the ground in the Cutcherry after the box had been opened most likely dropped from the Shroff's hand while he was carrying them to the outer hall to be washed, or it was a trick of his, and he stuck them with some of the mud to the bottom of the cash chest, and they fell off.

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(True Copies and Extract.)

Acting Secretary.

To G. Thornhill, Esq., Collector of the Kistna District.

Copy to W. Huddleston, Esq., Acting Secretary to Government, R. D.

Ed. J. Wright

Rev:- 1865. Department

Rev: of Govt for June

No. 1645.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 15th June 1865.

Read 19 ans

Read 20 ans

Boards Pro. 1 Sept 65 Cr 2530

Forwarded 13 Sub 67 June 1862

No. 3,212.

W. Thomas.

Stating that the Shroff at the Salt Cutcherry at Mangenapudi should be held accountable for the deficiency found in the cash chest after the Cyclone of 1st November last, and requesting to report whether any portion of it can be recovered from him and whether any securities were deposited by him for the proper discharge of his duties.

Cr 501 & 502.

Re 1614. 23 June

Re-1644.

The Bd will in due course report the result of their further enquiries. -

23 June 65.

14 Forwarded Boards Ors. dt 23 June